Order Appealed From.

UNITED STATES COURT OF APPEALS

FOR THE SECOND CIRCUIT

No. 470—September Term, 1964.

(Argued April 29, 1965 Decided May 11, 1965.)

Docket No. 29538

UNITED STATES OF AMERICA,

Petitioner-Appellee,

v.

HARRY G. SILVERSTEIN,

Respondent-Appellant.

Before:

LUMBARD, *Chief Judge,*
FRIENDLY and ANDERSON, *Circuit Judges.*

Appeal from order of the United States District Court for the Southern District of New York, Frederick vanPelt Bryan, *J.*, which ordered the respondent to produce certain records.

Affirmed.

STEPHEN CHARNAS, Assistant U. S. Attorney, New York, N. Y. (Robert M. Morgenthau, United States Attorney for the Southern District of New York, and Laurence Vogel, Assistant U. S. Attorney, New York, N. Y., on the brief), *for petitioner-appellee.*

Order Appealed From.

JULES RITHOLZ, New York, N. Y. (Boris Kostelanetz and Raymond Rubin, Corcoran, Kostelanetz & Gladsone, New York, N. Y., on the brief), *for respondent-appellant.*

PER CURIAM:

We affirm the order of the District Court for the Southern District of New York which directed Harry G. Silverstein to comply with an Internal Revenue summons and to produce the book and records of two real estate syndicates, Model City B Associates and Model City C Associates. We agree with the reasons stated by Judge Bryan in his opinion, reported at 237 F. Supp. 446 (1965). As Judge Bryan pointed out, the real estate syndicates here involved are very similar to the real estate syndicates involved in the earlier case of *United States* v. *Silverstein,* 210 F. Supp. 401 (1962), aff'd by us, 314 F. 2d 789, cert. denied, 374 U. S. 807 (1963), where Judge Tyler directed this same respondent to produce the records of those syndicates.